SUBJECT: COMMON ACCOUNTING NUMBER

4-30-00   PURPOSE AND APPLICABILITY

This chapter prescribes the common accounting number, often
referred to as the CAN, or the "Uniform Accounting Number." The
basic concept of the CAN is discussed, along with its significant
relationship to the philosophy and logic of the HHS standard
accounting system. This chapter also sets forth the structure of
the CAN and identifies key codes that serve as its data elements.
The principles and data element code structure prescribed in this
chapter are applicable to all accounting systems within the
Department.

4-30-10   FUNCTIONS

The three principal functions served by the CAN are:

    o   To substitute a uniform length fiscal code for numerous
         varying length data elements that are associated with
         an accounting transaction.
    o   To provide certain organizational identifications for
         control of inputs and for distribution of outputs.
    o   To provide an interface between the accounting system
         and other Management Information Systems.

A.   To substitute for numerous data elements that are associated
     with an accounting transaction.

     There are ever-increasing demands for the reporting of
     information to HHS managers, to the Congress, to Federal
     control agencies, and to the general public. Much of the
     needed information must be supported by the accounting
     systems.

Gathering and coding the number of data elements that must
be associated with each transaction would, in the absence of
a mitigation technique, require a vast amount of effort. If
all the coded data were recorded manually on each source
document the input procedure would be unwieldy and extremely
susceptible to error.

In order to reduce the number of data elements that are
required to be recorded with each transaction, a technique
has been developed and made part of the HHS standard
accounting system. This technique involves use in the input
process, of a single, relatively short length "pseudo" code
(CAN) to substitute for a number of (varying length) data
elements which would otherwise have to be coded into the
system with each input of a transaction. See Chapter 3-30,
"Data Elements and Codes Represented by the Common Account-
ing Number," for identification of these coded data elements
which are recorded, along with English language text, in a
computerized look-up table, also called the Internal Machine
Number (IMN). For example, a certain organization level
within an accounting system may initiate <u>numerous</u>
transactions with which are associated constant data
elements identifying a specific budget activity, cost
center, project, geographic location, etc. The primary
function of the CAN is to substitute, in the input process,
a short, uniform length code for these specific but constant
data elements, and thereby avoid the burden imposed by
extensive coding and more lengthy input processes. The data
elements for which the CAN substitutes in the input process
are ultimately associated with the transaction data, but
this association takes place in the internal computer
processing stage through the use of stored data elements in
the (IMN) look-up table. That is, the CAN which is recorded
with each transaction matches with an identical CAN in the
table, which is linked to the full range of data elements
needed for the identification, processing, and controlling
output processes.

B.   <u>To provide certain organizational identification</u>.

The first three digits of the CAN are structured to identify
(1) the OPDIV accounting systems within the Department, and
(2) the accounting points of each OPDIV component.

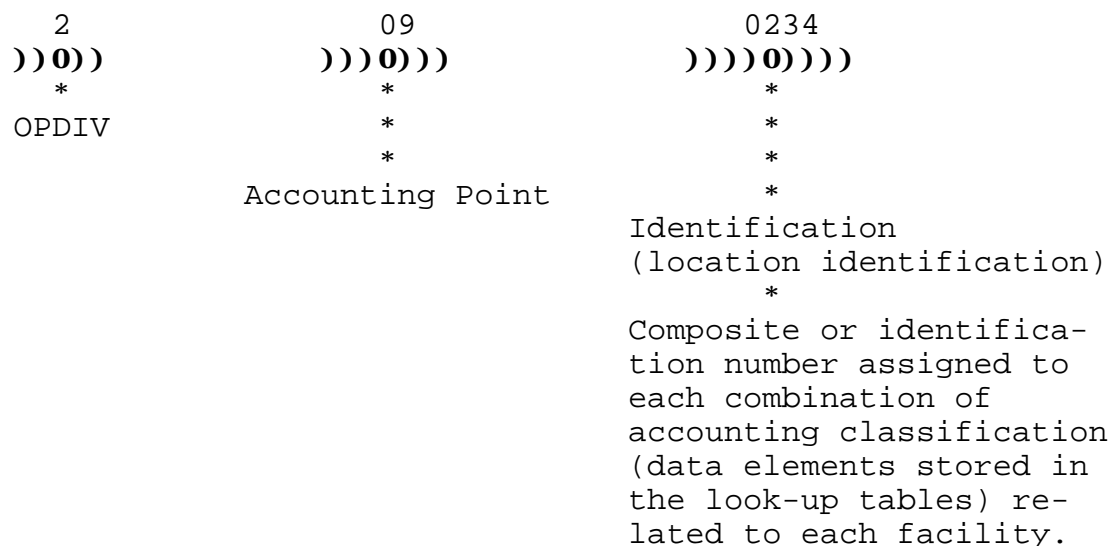C.   Interface with Management Information System.

Since the CAN, through the IMN, identifies the OPDIV
accounting point, appropriation, budget activity, cost
center, organizational unit, and other pertinent data, it
provides a short, standard-sized data element code which, if
included in other management information systems, can pro-
vide the cross walk to associate financial data with quanti-
tative and program information.

4-30-20   STRUCTURE

The CAN is a seven digit code consisting of three segments:

o   OPDIV Code   1 digit
o   Accounting Point Code   2 digits
o   Identification Code   4 digits

The order of the can structure is graphically shown as

```
        2                    09                    0234
    ))0))                 )))0)))               ))))0))))
        *                    *                     *
      OPDIV                  *                     *
                             *                     *
                   Accounting Point               *
                                       Identification
                                       (location identification)
                                                   *
                                       Composite or identifica-
                                       tion number assigned to
                                       each combination of
                                       accounting classification
                                       (data elements stored in
                                       the look-up tables) re-
                                       lated to each facility.
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A.   Operating Division Code

A one digit alpha/numeric code is assigned to identify each
component Operating Division (OPDIV) of the Department.

The code is assigned by the Office of the Deputy Assistant
Secretary, Finance in conjunction with the component
organization. The code assignment is:

OPDIV Name	Code
Office of the Secretary (OS)	1
Administration on Aging (AOA)	2
Health Resources and Services Administration (HRSA)	3
Health Care Financing Administration (HCFA)	5
Food and Drug Administration (FDA)	6
National Institutes of Health (NIH)	8
Centers for Disease Control and Prevention (CDC)	9
Substance Abuse and Mental Health Services Administration (SAMHSA)	C
Program Support Center (PSC)	E
Administration for Children and Families (ACF)	G
Indian Health Service (IHS)	J
Agency for Health Care Policy and Research (AHCPR)	K

B.   Accounting Points

     This two digit numeric code is used to identify Accounting
     Points within an OPDIV. An Accounting Point is an office
     providing accounting services to an OPDIV program or admin-
     strative office within a specialized geographic area, facil-
     ity, or purpose. The codes "01" through "10" will be re-
     served for and used consistently by all OPDIV accounting
     systems to identify their various accounting points within
     the Department. Codes "11" through "19" are reserved for
     future use.

     Accounting systems have latitude to assign location codes
     "00" and "20" through "99" to identify all other Accounting
     Points in any sequence that best fits their purpose. It is
     recommended that whenever possible any Accounting Point
     which serves more than one accounting system be identified
     by the same Accounting Point number in each of the systems.

C.   Identification Code

     This four digit numeric code will be used to uniquely
     identify the data elements contained in the IMN to which the
     CAN is assigned within the OPDIV and the related Accounting
     Point. The four digit identification number permits
     specific identification of data for up to 10,000 specific

combinations of accounting classifications within each OPDIV
Accounting Point.

The OPDIV and Accounting Point code segments may not be used
to identify any other data. The specific four digit
Identification Code segment may not be structured in a
hierarchical manner (left to right digit structuring of this
code) to provide any specific recognizable data. The only
exception in this area is as specified in section 4-30-40.
To do so would seriously reduce the number of combinations
of accounting classifications which could be identified.

Further, in those instances where the same accounting
classifications exist in several Accounting Points
(headquarters office, regional offices, Indian area offices,
etc.), the same Identification Code number of the accounting
classification should be used with the Accounting Point Code
providing the unique quality to the CAN. Any other
structuring of the Identification Code segment of the CAN
would destroy this usefulness of the number.

4-30-30   ASSIGNMENT

Each OPDIV financial management officer is responsible for the
assignment of CANs for use in their component organization.
Within the four digit identification number, a block of numbers
may be assigned to each appropriation title. Within each such
block progressively smaller blocks of numbers may be assigned for
each allotment, allowance/limitation, budget activity, etc. Each
CAN shall thus be associated with a unique IMN coded to the
lowest detail level of data elements required. See Exhibit
4-30-A for a simplified example. In those titles where there are
several appropriations of varying periods of availability,
currently available for expenditure at the same time, that is
annual, multiple year, or no-year accounts, separate blocks of
numbers must be assigned for each specific account. Each block
size should be adequate to provide a specific number for each
combination of data elements contained in the IMN, as set forth
in Chapter 3-30, for each such appropriation and still have
sufficient unused numbers within each block to provide for future
expansion. The assigned CAN will be used year after year so long
as the data elements in the IMN file do not change. The fiscal
year prefix (see the next section) will identify the fiscal year
availability of the appropriation to which the transaction is
applicable.

Once a CAN has been assigned, it remains an active number for an
indefinite period of years, until such time as there is absolute
certainty that no further accounting transactions will pertain to
the CAN as it was initially assigned.

4-30-40   FISCAL YEAR IDENTIFICATION

Each CAN used in the input transaction record must be <u>prefixed</u>
with a two digit (00 to 99) fiscal year identifier. The two
digit code identifies the fiscal year in which the transaction
(obligation) was incurred or the transaction transpired (advance,
etc.). The fiscal year identifier may change with transactions,
even though the CAN and associated data elements do not change.

The function of the fiscal year identifier is to identify the
fiscal year of the appropriation under which a transaction
originated, thereby permitting association of a follow-up
transaction in one year with the related originating transaction
and appropriation that occurred in a previous year.

4-30-50   INPUT TO COMPUTER STORAGE

When a new CAN is assigned, it must be entered into the automated
system by input to computer storage in accordance with Chapter 3-
30 of this Manual. The number, itself, must be entered, along
with the data element codes (IMN) that relate to the CAN, as well
as the English description of the data elements (IMN Description
File). Accounting systems should develop data input forms on
which CAN and related data can be recorded for subsequent entry
to the computer. Reproductions of Exhibits 3-30-B and 3-30-D may
well serve accounting systems' needs in this respect.

Once a CAN and related data elements and IMN has been stored, it
is not necessary to change at any time unless one or more of the
related data elements change. Specifically, it is not necessary
to assign new CANs and related data each year at the time that
the fiscal year availability changes. Section 3-30-30 discusses
the identification of the fiscal year in more detail.

4-30-60   TRANSACTION INPUT

The CAN, prefixed with the fiscal year identification code, must
be input with each detail transaction (Chapter 3-20).

Some transactions do not affect all data elements included in the
IMN for a CAN. For example, allotments are recorded at the
appropriation or appropriation limitation level, while obliga-
tions and accrued expenditures against such allotments may be
recorded at the cost center level. The computer program must be
designed to control by transaction code (TC) (type of transac-
tion) the data required and extract only those stored data
elements which are pertinent. For example, when recording TC
"030" for an Advice of Allotment, the first CAN in the group of
CANs assigned to the IMN representation for that allotment should
be used and all lower level data elements in the IMN will be
suppressed.

4-30-70   CODE BOOKS

All CANs to be used by an accounting system during the current
year shall be identified with the appropriations, allotments,
budget activities, organizational levels, cost centers, and
projects, etc., and published each year in an OPDIV Accounting
System Code Book. In addition, extracts of these CANs by
Accounting Points (regional offices, field and district offices,
etc.) may also be published to provide the Accounting Points with
a ready reference of only those CANs applicable to their
activity. All CANs assigned for the current year should be
included in the current year code book, even though the CANs have
not changed from the previous year.

Code books should be widely distributed. Personnel in offices
furnishing input to the accounting system should be instructed in
the proper way to code documents. Code books should be prepared
in advance of a fiscal year so there will be no delays in the
coding and furnishing of documents at the beginning of the
current year.

OPDIV accounting and finance offices will forward four copies of
their code books to the Office of the Deputy Assistant Secretary,
Finance.

A Hypothetical Example of the Four Digit Identification
Number in the Common Accountig Number

(THIS EXHIBIT NOT AVAILABLLE IN ELECTRONIC FORMAT)

A Hypothetical Example of the More Significant Data
Elements of the Internal Maxhine Number File
(Reference to Chapter 3-30)

(THIS EXHIBIT NOT AVAILABLLE IN ELECTRONIC FORMAT)

IDENTIFICATION OF HHS REGIONAL OFFICES
AND THE STATES SERVED

<u>Region</u>	<u>Address</u>	<u>State Served</u>
I	John F. Kennedy Federal Building Government Center Boston, Massachusetts 02203	Connecticut, Maine, New Hampshire, Massachusetts, Rhode Island, Vermont
II	Jacob K. Javits Federal Building 26 Federal Plaza New York, New York 10278	New York, New Jersey Puerto Rico, Virgin Islands
III	3535 Market Street P. O. Box 13716 Philadelphia, Pennsylvania 19101	Delaware, Maryland, Pennsylvania, Virginia, West Virginia, District of Columbia
IV	101 Marietta Tower Atlanta, Georgia 30323	Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee
V	105 West Adams Street Chicago, Illinois 60603	Illinois, Indiana, Michigan, Minnesota, Ohio, Wisconsin
VI	1200 Main Tower Dallas, Texas 75202	Arkansas, Louisiana, New Mexico, Oklahoma, Texas
VII	601 East 12th Street Kansas City, Missouri 64106	Iowa, Kansas, Missouri Nebraska
VIII	1961 Stout Street Denver, Colorado 80294-3538	Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming
IX	Federal Office Building 50 United Nations Plaza San Francisco, California 94102	Arizona, California, Hawaii, Nevada, Guam, Trust Territory of Pacific Islands, American Samoa
X	Blanchard Plaza Building 2201 6th Avenue Seattle, Washington 98121	Alaska, Idaho, Oregon, Washington